



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Vinod Prakash et al.

Title: SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS

Docket No.: 1864.005US1

Serial No.: 10/774,211

Filed: February 6, 2004

Due Date: December 4, 2007

Examiner: Leonard Saint-Cyr

Group Art Unit: 2626

**MS Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

We are transmitting herewith the following attached items (as indicated with an "X"):

A return postcard and this transmittal document.  
 An Amendment and Response (13 Pages).

GLOBAL IP SERVICES, PLLC,  
198 F, 27<sup>th</sup> Cross, 3<sup>rd</sup> Cross, Jayanagar,  
Bangalore 560 011, India.  
Ph: 91-80-41211729

By Prakash Nama  
Reg. No. 44,255



S/N 10/774,211

PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant:	Vinod Prakash et al.	Examiner:	Leonard Saint-Cyr
Serial No.:	10/774,211	Group Art Unit:	2626
Filed:	February 6, 2004	Docket No.:	1864.005US1
Title:	SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS		

---

**AMENDMENT AND RESPONSE UNDER 37 CFR § 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Applicants have reviewed the Office Action mailed on September 4, 2007. Please amend the above-identified patent application as follows.